APPORTIONMENT OF STATUTORY REVENUES BY THE OKLAHOMA TAX COMMISSION

									APPORTIONMENT OF STATUTION REVENUES BY THE OKLAHOMA TAX COMMISSION AG PLAY 1, 2001, FORTING AND ENGLISH SO, BEAUTH S) OKLA STATUTES 2011 AS AMBRICO 979 Second Son Beauth Son Beauth Second Son Second Son Second Son Son Second Son Son Second Son Second Son Second Son Son Second Son Se													
Title Lev	OKLA: STATUTES 20 Ving Section	OTT AS AMENDED Apportionment Section	SOURCE OF REVENUE	SEE NOTES	General Revenue	State Transportation	Returned To Counties	Teachers Retrement	Returned To Ottes	To School	Education Reform Revolving	Okta. Tax Commission	Interstate Oil Compact	Returned to Counties for Bridge & Road	OTHER	DESCRIPTION	NOTES					
3A 207		207	ADMISSION TAX	25	Fund 5	Fund	For Highways	System	And Towns 45	Districts	Fund	Fund	Fund	Improv Fund	50	RETURNED TO COUNTIES	(1) First \$63,333.33 of each month's collections is apportioned to State Transportation					
55 500 3 254	2 , 254.1	6005 255(B)	ARCRAFT EXCISE ARCRAFT REGISTRATION FEES	34 21	3										97	OKLAHOMA AERONAUTICS COMMISSION REVOLVING FUND OKLAHOMA AERONAUTICS COMMISSION REVOLVING FUND	Fund per 68 Sec. 500.7.					
62 254		203	ARCRAFT DEALER LICENSE	25	100 2/3 OF 97				10 OF 97			3					(2) Of tax remitted to the Oklahoma Tax Commission.					
37 163 3A 421		163.6, 163.7 423	ALCOHOLIC BEVERAGE TAX BEVERAGE TAX & LICENSE BINGO TAX	20	100												(3) An assessment of 1/10 of 1% is levied on gross revenues received at the wellhead. Of the assessment collected, \$2,000 per month is retained by the Tax Commission and deposited					
3A 421	(B),(C)	423 113	CHARITY GAMES TAX CIGARETTE LICENSE		100										100	OKLAHOMA TAX COMMISSION REMBURSEMENT FUND	in the Oklahoma Tax Commission Revolving Fund per 52 Sec. 285.84(A), (B).					
68 150	thru 302-5 3, 1509-3	302-1 thru-5,303 1510	CIGARETTE TAX COIN DEVICE DECALS & DISTRIBUTION PERMITS		100										100	VARIOUS FUNDS	(4) Less \$3,000 per month apportioned to Oklahoma Aeronautics Revolving Fund per 3 Sec. 91.					
65 255 65 214	.4, 603(A)(2)	214	COMPUTER ENHANCEMENT FUND COUNTY CLERK FEES DIESEL FUEL EXCISE TAX - 13 CENTS	38											100	OTC & OMES JOINT COMPUTER ENHANCEMENT FD TO COUNTIES FOR COUNTY CLERK FUND	(5) Under 69 Sec. 1727, tax from fuel consumed on Tumpikes is to be deducted from amount apportioned to State Transportation Fund and high Priority Bridge Fund and paid to					
47		500.7, 602		189		64.34	30.43							3.36	1.39 0.48	TO COUNTIES FOR COUNTY CLERK FUND HIGH PRIORITY BRIDGE FUND STATEWIDE CIRCUIT ENGINEERING DISTRICT REV FUND	amount apportioned to State Transportation Fund and High Priority Bridge Fund and paid to the Tumpike Authority as long as bonds issued after May 1, 1992 remain outstanding.					
68 320 47 6-1 68 450	17(D)	3204 6-117(D) 450.7	DOCUMENTARY STAMP TAX DRIVING RECORD FEE DRUG TAX STAMP	30	100 78.26										21.74	DEPARTMENT OF PUBLIC SAFETY REVOLVING FUND DRUG ABUSE EDUCATION REVOLVING FUND	(5) 50% of additional vehicle registration penalties are apportioned to General Revenue, 21%					
18 437		1214	ELECTRIC COOP LICENSE		100										100	BOOK REGILE EDUCATION REPORT WHAT FORD	according to Sec. 1104, and 21% is relatined by Motor License Agents per 47 Sec., 1150(C)(4) 1132(F), and 1150(C).					
52 255	SA(A)	1806 288.6A(B)	ELECTRIC COOP TAX ENERGY RESOURCES ASSESSMENT	3	5					95					100	ENERGY RESOURCES REVOLVING FUND	(7) The first \$250,000 from each month's collections is apportioned to the State Transportation					
68 802 68 540	1-5402	505 5404	ESTATE TAX FARM IMPLEMENT TAX STAMP	32 2	100 100												Fund. The first \$850,000 of the additional collections designated for State Transportation is deposited into the Public Transit Revolving Fund, second \$850,000 is deposited into					
65 120 65 220	3, 1204 2	1208 2204	FRANCHISE TAX FREIGHT CAR TAX		100										100	RAILROAD MAINTENANCE REVOLVING FUND	the Olds. Tourism & Passenger Rail Fund. See 65 Sec. 500 E(A).					
68 500	.4, 603(A)(1)	500.6, 500.63	CNG AND LNG EXCISE TAX - 16 CENTS	22		63.75	30.125		1.875					2.297	0.328	STATEWIDE CIRCUIT ENGINEERING DISTRICT REV FUND COMMON EDUCATION TECHNOLOGY FUND	(5) 100% aincraft fuel tax is apportioned to Olds Aeronautics Revolving Fund per 65 Sec 500.6s. (9) 4 1/2 % of fuel collections are set aside for apportionment to Indian Tribes per 68 Sec.					
68 100	1(B)(3)(a)	1004(A)(6)	GROSS PRODUCTION TAX - OIL 7%	28			7.14			7.14				3.745	25.72 25.72	COMMON EDUCATION TECHNOLOGY FUND HIGHER EDUCATION CAPITAL FUND OKLAHOMA STUDENT AID REVOLVING FUND	500.63 on a quarterly basis. Remainder apportioned in accordance with statutory formulas.					
															1.42	OKLA. TOURISM AND RECREATION DEPT. REV FD OKLA. CONSERVATION COMMISSION INFRASTRUCTURE COMMUNITY WATER INFRASTRUCTURE DEV REV FD	(19) The first \$1,000,000 of each fiscal year shall be deposited to the Corporation Commission Revolving Fund with 6% of the remainder being deposited into the Dept. of Environmental Quality Revolving Fund with \$200,000 per month deposited in the Weigh Station					
															1.43 0.535		Improvement Fund until the required level is reached with the balance deposited into					
68 100	1(H)(2)(d)-(f)	1004(A)(7)	GROSS PRODUCTION TAX - OIL 4%	28			12.50			12.50				3.28	22.50 22.50	COMMON EDUCATION TECHNOLOGY FUND HIGHER EDUCATION CAPITAL FUND	the Oldahoma Petroleum Storage Fund per OS 17 Sec 354(C) until the required maintenance level is reached. Then the balance remaining is deposited as follows:					
															1.25	OKLAHOMA STUDENT AID REVOLVING FUND OKLA. TOURISM AND RECREATION DEPT. REV FD	maintenance resources and press per value per control of 1 sec. (1) per control of 1 sec. (2) pe					
															1.25	OKLA. CONSERVATION COMMISSION INFRASTRUCTURE COMMUNITY WATER INFRASTRUCTURE DEV REV FD STATEWIDE CIRCUIT ENGINEERING DISTRICT REV FUND	(11) First \$500,000 from \$1 of the Vehicle Registration Fee is apportioned to the					
68 100	1(B)(3)(c) 1(E)(3)-(4)	1004(A)(9) 1004(A)(8)	GROSS PRODUCTION TAX - OIL 2% GROSS PRODUCTION TAX - OIL 1%		50.00		25.00 50.00			25.00 50.00					0.47	STATEWIDE CIPCUIT ENGINEERING DISTRICT REVIFUND	Driver Education Fund. Any excess amount is apportioned to the General Revenue Fund per 47 Sec. 1132.1(B).					
	1(8)(3)(b)	1004(A)(2)	GROSS PRODUCTION TAX - GAS 7%		85.72		7.14			7.14							(12) First \$400,000 of license fee revenues paid pursuant to subsections A, B, C of Sec. 1113 of Title 47 apportioned to General Revenue Fund. 47 Sec. 1133(D).					
	1(H)(2)(d)-(f) 1(B)(3)(c)	1004(A)(3) 1004(A)(5)	GROSS PRODUCTION TAX - GAS 4% GROSS PRODUCTION TAX - GAS 2%		75.00 50.00		12.50 25.00			12.50 25.00							(13) Examination fees for Class A, B, & C commercial licenses apportioned to General					
55 100 3A 253	1(E)(3)-(4)	1004(A)(4) 263	GROSS PRODUCTION TAX - GAS 1% HORSETRACK GAMING	2	12		50.00			50.00	88						Revenue Fund. Finst \$50,000 collected from remaining assemination fees and Class A, B, C, & D license fees apportioned to General Revenue Fund. Second \$500,000 apportioned to Department of Public Safety Restricted Revolving Fund. See 47 Sec. 6-101 (N).					
65 235 65 235	5(D) 5(A)-(B)	2352	INCOME TAX - CORPORATE INCOME TAX - INDIVIDUAL	23	77.5 85.66			5			16.5 8.34				1	AD VALOREM REMBURSEMENT FUND AD VALOREM REMBURSEMENT FUND	to Department of Public Safety Restricted Revolving Fund. See 47 Sec. 5-101 (N). (14) A retention fee is withheld from city and county sales, use, and lodging taxes					
2 18-	406	18-408															and apportioned to the Tax Commission Revolving Fund. 68 Sec. 1371 and 2702					
29 3-3	10	3-310 59.1	INCOME TAX CHECK-OFFS	19											100	VARIOUS FUNDS	(15) On June 30 of each Placed Year, any monies in the Unclassified Taxes Account, held for a period of at least two years, in excess \$100,000 shall be transferred to the General Revenus Fund per CZ Sec. 279.					
63 1-5 65 236	57 & 2220.4 8.12 - 2368.17	1-558 & 2220.4 2368.12 - 2368.17																				
68 236 70 1-1	8.19 - 2368.26 22	2368.19 - 2368.26 1-122															(16) Of each fee charged for insuance or renewal of drivers licensee, \$5.50 is deposited to the Trausers Care Assistance Resolving Fund, \$6.75 is deposited to the Computer Imaging System Revolving Fund and \$510 is deposited to the Department of Public Safety Revolving Fund. 47 O.S. Section 6-101 (I).					
37 576		576.1	MIXED BEVERAGE GROSS RECEIPTS TAX		100																	
																	(17) Effective July 1, 2001, \$1 of the Vehicle Registration Fee was designated as replacement to the SV vehicle Inspection Fee and apportioned 50% to the Cannual Revenue Fund, 50%, to the Law Enforcement Retinement Fund. The Inst 1950.000 of the amounts designated for the Law Enforcement Retinement Fund is apportioned to Department of Public Safety Pation Vehicle Revenolity Tuning and "Sac 1932A.					
_	21,6-114,		MOTOR VEHICLE COLLECTIONS-														to the Law Enforcement Retirement Fund. The first \$550,000 of the amounts designated for the Law Enforcement Retirement Fund is apportioned to Department of Public Safety Pariet Market Business Environment Fund at 7 Ker. 117.4					
47 0-1 14- 110	21,5-114, 116, 5 et seq.	1104	Auto & Farm Truck; Commercial Vehicle; National Guard; Personalized & House Trailer License; Bost & Motor License & Excise Tax; MV Excise & Rental Taxes; Bux	11, 12, 13, 16, 17, 24,		0.31	7.24		3.10	35.2					2.59 0.83 0.03 3.62	COUNTY ROAD FUND TO COUNTIES FOR COUNTY GOVERNMENT WILDLIFE CONSERVATION FUND TO COUNTIES FOR BRIDGE & ROAD IMPROVEMENT						
	3, 2104.3		License & Excise Tax; MV Excise & Rental Taxes; Bus Misage Tax; & Title Fees & Overweight Truck Permits; MV Proration; License Reinstatement Fees.	17, 24, 27, 31, 31, 39, 40	24.54										3.52 1.24 20	TO COUNTIES FOR BRIDGE & ROAD IMPROVEMENT OKLA. LAW ENFORCEMENT RETIREMENT FUND COUNTY IMPROVEMENT FOR ROAD & BRIDGE	(15) In each facal year beginning on or after July 1, 2013, the first \$1,300,000, which would otherwise be apportioned to the General Revenue Fund, shall be transferred to the OI and Gas Division Revolving Fund of the Oktahoras Corporation Corenisation.					
68 530 854 31	1-5302	5305	MOTOR VEHICLE TAX STAMPS MILTINE IN A BY TRICK EIND	2	100										100	MILITED FINISH TRUST FUND	(19) It, on any September 1st of any year, the total contributions to any one of the funds					
47 113 40 418		1135.6 418	NASCAR LICENSE PLATES OCCUPATIONAL HEALTH & SAFETY TAX		12.5										87.5 900	VARIOUS FUNDS SPECIAL OCCUPATIONAL HEALTH & SAFETY FUND	does not equal \$15,000 or more each year for the previous three consecutive calendar years, the fund shall be removed from the income tax form and all contributions of the					
65 113 63 222	0.5	113 2220.5	OKLAHOMA TAX COMMISSION REMBURSEMENT ORGAN DONOR PROGRAM												100	OKLA, TAX COMMISSION REIMBURSEMENT FUND DEPT. OF PUBLIC SAFETY / OKLA, TAX COMM FUND	nemoved fund shall be refunded to the contributors per 65 Sec. 2355.2.					
3A 205	6(8)	205.6(8)	PARS-MUTUELTAX	2	100										29	ORGAN DONOR REVOLVING FUND	(20) Per 37 O.S. Sec. 163.7, for every permit for retail dealers issued or renewed on or after July 1, 2006, \$200 goes to the Community-based Substance Abuse Revolving Fund.					
68 110 68 110	1 2	1103	PETROLEUM EXCISE TAX except from Nat. Gas PETROLEUM EXCISE TAX from Natural Gas	15	82.634 82.6045								5.84 6.84		10.525	CORPORATION COMMISSION PLUGGING FUND CORPORATION COMMISSION PLUGGING FUND	(21) 100% of Manufacturer Aircraft Registration Fee returned to the county per 3 Sec. 256.2(A).					
SA 205 63 286	.6(E), 205.8 35	205.6(E), 205.8 2865, 2866	PICK SIX & PICK SEVEN TAX WIRELESS 911 FEE	41	100							- 1					(22) Per OS 74 Sec 227.3, 1/3 of 1% of the County Roads Funds goes to the Statewide Circuit Engineering District Revolving Fund.					
65 112 65 285		112 2857(B)	PRINTING & REVOLVING ACCOUNT PUBLIC SERVICE PENALTIES		50							100			50	TO COUNTIES FOR AD VALOREM DISTRIBUTION	Engineering District Revolving Fund. (23) Effective July 1, 2013, \$59.7M to Rebuild Okla. Access & Driver Safety Fund, \$2M to Okla.					
55 135	2(A)(18) 4	1142(A)(18) 1363	REGISTERED AGENTS FEES SALES TAX	14, 33	100 83.61			5			10.46				0.3132	OKLAHOMA TOURISM REVOLVING FUND OKLAHOMA TOURISM CAPITAL IMPROVEMENT REV FD	(23) Emicrole July 1, 2013, 504 /n to Hebbild Cleix. Access a Universal Rev Pund, 304 to Cleix. Tourism & Passenger Rail Fund, and \$3M to Public Transit Rev Fund, apportioned through General Revenue and divided into equal monthly payments per Ø9 Sec. 1521.					
65 136	4	1364(M)	SALES TAX PERMITS		100										0.06	OKLAHOMA HISTORICAL SOCIETY CAPITAL FUND	(24) Effective July 1, 2008, all monies in excess of \$1,216,000 from permit and overweight					
65 135	4(N)	1364(N)	SALES TAX VENDOR'S LISTS									100					truck permit fees shall be apportioned to the Weigh Station Improvement Revolving Fund per OS 47 Sec 14-116.					
62 34.5 68 218	1,1142	34.57	SERVICE CHARGE FEE									100					(25) Of the 2/3 of 97% any amount derived from eacles tax levied on wine that exceeds the					
65 723		723	SPECIAL FUEL DECALS	29	100												(25) Of the 23 of 97% any amount derived from excise tax levied on wine that exceeds the amounts collected for PY to its credited to the OK Viliculture and Enology Center Development Revolving Fund, up to \$330,000.					
68 703	,707.1,707.3	704,707.1,707.3	SPECIAL FUEL USE TAX - 16 CENTS		1.125	64.781	30.969							2.734	0.391	STATEWIDE CIRCUIT ENGINEERING DIST REVOLVING FD	(26) As shown is for the first two years of operation. For the third and following years, 50% is apportioned to the mininfeptility in which the most rack is located and 50% is to the county in which the resolvance is located, if the secentack is not located in a municipality, or if the population of the municipalities is less than 1,000 100% is apportioned to the county.					
68 705	,707.2 5.1-1135.5, &	706,707.2															in which the received, is located, if the received is not located in a municipality, or if the population of the municipalities is less than 1,000 100% is apportioned to the county.					
113	5.7 5.7	706,707.2 1136.1 - 1135.5, 1135.7, 1135.8, 1104 & 1104.1 - 1104.25 113																				
65 346		346(C) 302-5 & 352	SPECIAL LICENSE PLATES STATE TREAL COMPACT STAMPS												100	VARIOUS FUNDS VARIOUS FUNDS	(27) 25% of additional vehicle excise tax penalties are apportioned as provided in 47 O.S. Sec.					
17 354 52 258	5D(A)	354 288.5D(B)	STORAGE LEAKAGE FUND SUSTAINING OKLAHOMA'S ENERGY RESOURCES FEE	9 & 10								3			100 97	VARIOUS FUNDS SUSTAINING ORLANDMA'S ENERGY RESOURCES REVOLVING FUND TELECOMMUNICATIONS FOR THE DEAF AND HARD-OF-HEARING	1104, 25% to Molor License Agents, and 50% to the State Highway Construction and Maintenance Fund per O.S. 68 Sec. 2100(A)(3).					
63 241 68 402	8 402-1402-2	2418 402-1.402-2.	TELEPHONE SURCHARGE TOBACCO PRODUCTS TAY & LICENSE												100	REV FD VARIOUS FUNDS	(26) The sum of the total amounts deposited to the Common Education Technology Fund, the Oktoborna Student Mrt Branchino Bund the Burnd Fromonic Action Disn Water Braiserts					
402	3 & 415	402-3 & 404 2-11-401.4	TIRE RECYCLING FEE			-		 				2.25			54	VARIOUS FUNDS	Oklahoma Studeni Ald Revolving Fund, the Rural Economic Action Plan Visiter Projects Fund, the Oklahoma Tourism and Recreation Department Capital Expenditure Revolving Fund, Oklahoma Conservation Commission Infrastructure Revolving Fund and the					
															5.75 28	DEPT. OF ENVIRONMENTAL QUALITY DEPT. OF ENVIRONMENTAL QUALITY REVOLVING FUND	Community Water Infrastructure Development Revolving Fund shall not exceed \$150,000,000. All amounts in excess of \$150,000,000, in any fiscal year, will be deposited					
55 349	3 & 1015.1	1016 352, 422-3(C), 429	TRANSPORT & RECLAIMER LICENSE FEES TRIBAL CIGARETTE/TOBACCO PAYMENTS		100											VARIOUS FUNDS	in the General Revenue Fund per 68 O.S. Sec. 1004(8).					
62 279 68 140	2	279 1403	UNCLASSIFIED RECEIPTS USE TAX	15 14 37	83.61			5		\vdash	10.46				0.3132	UNCLASSIFIED TAXES ACCOUNT OKLAHOMA TOURISM REVOLVING FUND OKLAHOMA TOURISM CARITAL IMPROVEMENT BEY ED.	(29) The flat fees levied in 68 O.5 Sec. 723(8)-(C) are to be apportioned to the State Transportation Fund per 68 O.5. Sec. 723(K).					
	77 5/4)	2.602.600	wine Things of the Control of the Co	3/											0.06	OKLAHOMA HISTORICAL SOCIETY CAPITAL FUND	(30) Of the portion of the fee remitted to the Oklahoma Tax Commission.					
63 2-5 85A 122	23.1j(A)	2-503.1j(C) 122	WIRE TRANSMITTER FEE WORKERS COMP - INSURANCE PREMIUMS TAX	35				L							100	DRUG MONEY LAUNDERING AND WIRE TRANSFER FUND MULTIPLE INJURY TRUST FUND	(31) Effective November 1, 2014, the statutory provision imposing the bus mileage tax is repeated.					
85A 95		96	WORKERS COMP - SELF-INSURANCE GUARANTY FUND												100	SELF-INSURANCE GUARANTY FUND	(32) Estate tax repealed by Laws 2005, 2nd ex. Seas., Ch. 42, § 6, eff. January 1, 2010.					
																	(33) The Oklahoma Tourism Promotion Reviolving Fund and Oklahoma Tourism Capital Improvement Fund are capital at \$5,000,000 and \$9,000,000, respectively, with any season reviews apportioned to the General Reviews Fund. The Oklahoma's Halmond Society Capital Improvement and Operations Fund is capital at the total amount apportioned for FY 5 with any access reviews to be deposited to the General					
																	Society Capital Improvement and Operations Fund is capped at the total amount apportioned for PY 15 with any excess revenues to be deposited to the General					
																	Revenue Fund. (34) Effective November 1, 2015, amounts apportioned to the Oklahoma Aeronautics					
																	Commission Revolving Fund are capped at \$4,500,000 with any excess revenues credited to the General Revenue Fund.					
																	(35) All money is apportioned to Multiple Injury Trust Fund minus \$5,000,000 for					
																	the Workers' Compensation Commission Revolving Fund and \$4,000,000 for the Workers' Compensation Administration Fund per 65A O.S. Sec 122.					
																	(36) The amount apportioned to Schools, State Transportation Fund, Counties for Highways, Counties for County Roads, Counties for Highway Funds, Counties for					
								1									(36) The amount apportioned to Schools, State Transportation Fund, Courties for Highways, Courties for County Moste, Courties for Highway Funds, Courties for General Funds and Clies and Young are upoped at the table for PY15 any access revenues will be deposited to the General Revenue Fund. County Improvement to Moste and Ridges Fund is oughed at \$12,000,000 pc Section 1914.					
																	CTT The Chickens Tourism Resembles Resolves East Chickens Tourism Control					
								1									Improvement Fund and the Clinkown Hardraid Society Cytalla Improvement and Operations Fund are capped at the total amount apportioned for FY 15 with any excess nevenues to be deposited to the General Revenue Fund.					
								1														
								1									(38) A portion of the revenue apportioned to the Oklahoma Tax Commission and Office of Management and Enlargetes Services Joint Computer Enhancement Fund, pursuant to Sections 1353, 1463, and 2555, what be confided to the OTC in a mount sequal to the sum of 0.5% of gross collections of sales and use tax levied by cities and counties of this					
								1									state.					
								1									(39) Beginning August 25, 2016 through Aune 30, 2017 an additional \$5.00 fee is imposed whiche registerion of which 50% goes to the State Public Safety Fund and 20% to the 5th BC Oldstorm 2 Sax Commission Revolving Fund.					
								1														
								1									(40) The first \$1.8 million of vehicle registration revenues collected for PY 17 and the first \$2 million collected for PY 18 is allocated to the Tax Commission Revolving Fund for the purpose of conducting a license piles relissasmon. AT 0.5. § 113.2.					
								1									(41) From each 5 75 fee collected 5 05 is apportuned to the Okishoma 9.1.1 Management					
								1									Authority Revolving Fund with the remainder paid to the governing bodies that the 9-1-1 Management Authority certifies as eligible to receive funds. The share of each governing body is determined by deliding the population of the governing body by the total population of the state using the latest Federal Decembel Census estimates.					
				<u> </u>	1	1		<u> </u>		Ш						1	or the state using the latest Pederal Decennial Census estimates.					